

Panaji, 30th October, 1975 (Kartika 8, 1897)

SERIES I No. 31

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Education and Public Works Department

Directorate of Education

ORDER

DE/Accts/TBS/28/71

Read Govt. Order No. DE/Sec/32/66/21848 dated 25-3-1971.

Sanction is hereby accorded to effect the following modifications to the rules attached to the above mentioned Order regarding the Triple Benefit Scheme in the Non Govt. Secondary Schools of the Union Territory of Goa, Daman and Diu.

Rule 31(v) of the above, may be substituted by the following:—

Rule 31(v): "Temporary or officiating service in a School followed without interruption by confirmation in the same or another post, shall count as qualifying service only on the date the teacher starts or continue to subscribing towards C. P. Fund, except in respect of his service in non pensionable establishment, (work charge) establishment and service paid from contingencies."

Rule 31(7): The following may be inserted as clauses (f) and (g) in rule 31(vii):—

"(f) The total period of break(s) does not exceed one year: and

(g) The total service preceding the interruption(s) the pension/benefits in respect of which will be lost, if the interruption(s) are not condoned, should not be less than 5 years."

Rule 31(x): The following may be added as proviso to rule 31(x):

"Provided that in cases occurring before the coming into force of the rules, the conditions of "approval of the Director of Education" shall not apply.

The following should be added as notes to Rule 38 and 42:—

Note to rule 38: The expression "Accountant General" referred to in the rule shall mean "Director of Accounts" in the case of Union Territory of Goa, Daman and Diu.

rector of Accounts" in the case of Union Territory of Goa, Daman and Diu.

Note to Rule 42: The expression "Accountant General" referred to in the rules shall mean 'Director of Accounts' in the case of Union Territory of Goa, Daman and Diu.

This order is issued with the prior concurrence of the Ministry of Finance, Govt. of India, as conveyed by the Ministry of Education and Social Welfare (Department of Education) Govt. of India New Delhi, vide their letter No. A.38017/8/71-UT.I dated 4th August, 1975.

By order and in the name of the Administrator of Goa, Daman and Diu.

M. H. Sardesai, Director of Education and Additional Secretary to the Govt. of Goa, Daman and Diu (Ex-Officio).

Panaji, 24th October, 1975.

Law and Judiciary Department

Notification

LD/2335/75

The following Central Bill which was recently passed by the Parliament and assented to on 21st May, 1975 by the President of India is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 8th July, 1975.

The Companies (Temporary Restrictions on Dividends) Amendment Act, 1975

AN

ACT

to amend the Companies (Temporary Restrictions on Dividends) Act, 1974.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Companies (Temporary Restrictions on Dividends) Amendment Act, 1975.

(2) It shall be deemed to have come into force on the 1st day of March, 1975.

2. Amendment of section 4. — In the Companies (Temporary Restrictions on Dividends) Act, 1974 (hereinafter referred to as the principal Act), in section 4, in sub-section (1), for the words "For a period of two years", the words "Save as otherwise provided in section 5A, for a period of two years" shall be substituted. 35 of 1974.

3. Amendment of section 5. — In section 5 of the principal Act, for the words "For a period of two years", the words "Save as otherwise provided in section 5A, for a period of two years" shall be substituted.

4. Insertion of new section 5A. — After section 5 of the principal Act, the following section shall be inserted, namely:—

5A. Restrictions under which dividends in excess of distributable profits may be declared. — (1) On and from the commencement of the Companies (Temporary Restrictions on Dividends) Amendment Act, 1975, and subject to the provisions of sub-section (2), it shall be lawful for a company to which this Act applies to declare, out of its profits for any financial year, dividend exceeding, in the aggregate, its distributable profits for that financial year.

(2) Where, after the commencement of the Companies (Temporary Restrictions on Dividends) Amendment Act, 1975, a company to which this Act applies declares dividend for any financial year exceeding, in the aggregate, its distributable profits for that financial year, such company shall not, for a period of two years from the appointed day, make payment of so much of such dividend as exceeds its distributable profits for that financial year and, on the expiry of the said period, so much of the dividend as is in excess of the distributable profits of the company for the financial year aforesaid (the amount in excess as aforesaid being hereinafter referred to as the "deferred dividend"), shall be payable, together with interest due thereon at the rate of eight per cent per annum, in two equal annual instalments, the first of which shall become due and payable on the date on which the said period of two years expires.

(3) The provisions of sections 4 and 5 shall, except to the extent they are inconsistent with the provisions of this section, apply to a dividend declared under this section.

(4) No dividend shall be declared under sub-section (1) except after complying with the provisions of sub-section (2A) of section 205 of the Companies Act, 1956. 1 of 1956.

(5) The provisions of section 205A of the Companies Act, 1956, shall not apply to any instalment of deferred dividend. 1 of 1956.

Provided that if the whole or any part of an instalment of deferred dividend remains unpaid after the expiry of a period of thirty days from the date on which such instalment becomes due and payable, the provisions of the said section

205A shall apply to the amount so remaining unpaid.

(6) Where, after the commencement of the Companies (Temporary Restrictions on Dividends) Amendment Act, 1975, a company to which this Act applies declares dividend for any financial year exceeding, in the aggregate, its distributable profits for that financial year, the provisions of the Income-tax Act, 1961, shall, subject to the provisions of sub-section (10), apply in relation to the whole of the dividend so declared, as they apply in relation to dividend which is declared but payment of no part of which is deferred. 43 of 1961.

(7) Where, after the commencement of the Companies (Temporary Restrictions on Dividends) Amendment Act, 1975, a company to which this Act applies declares dividend for a financial year exceeding, in the aggregate, its distributable profits for that financial year, the company shall post, within forty-two days from the date of such declaration, to every shareholder entitled to the payment of the dividend, a warrant authorising the payment of the dividend so declared, but the said warrant shall be so prepared as to authorise—

(a) immediate payment of so much of the dividend as does not exceed the distributable profits of the company for the financial year aforesaid (hereinafter referred to as the "immediate dividend"), and

(b) the payment of the deferred dividend on the respective dates on which each instalment of the deferred dividend becomes due and payable.

(8) Income-tax deducted under sub-section (6) from dividends shall be so apportioned between the immediate dividend and each instalment of the deferred dividend as to ensure that the income-tax deducted from the immediate dividend and each instalment of the deferred dividend bears the same proportion to the gross amount of the immediate dividend and the gross amount of each instalment of the deferred dividend as the total amount of the income-tax so deducted bears to the gross amount of the total dividend declared by the company.

(9) Every warrant issued under sub-section (7) shall be in such form and contain such particulars as may be specified by rules made under this Act.

(10) Notwithstanding anything to the contrary contained in the Income-tax Act, 1961, the Income-tax Officer shall not, for the purposes of that Act, treat an assessee to whom any instalment of deferred dividend is payable as in default in respect of that part of income-tax which is due in respect of such instalment of deferred dividend, as reduced by the income-tax, if any, deducted at source from such instalment, and shall continue to treat the assessee as not in default in respect of the said part of the income-tax, as so reduced, until the expiry of thirty-five days from the date on which such ins-

talment becomes due and payable to the assessee or the warrant in respect of such instalment is transferred by the assessee to any person, whichever is earlier, and no interest shall be chargeable under sub-section (2) of section 220 of that Act in respect of the said part of the income-tax, as so reduced, for the period during which the assessee is treated as not in default.

Explanation. — In this sub-section, "assessee" has the meaning assigned to it in clause (7) of section 2 of the Income-tax Act, 1961.

43 of 1961.

Notification

LD/3549/75

The following Central Bills which were recently passed by the Parliament and assented to by the President of India on 16-8-75 and published in the Gazette of India Part II, Section 1 dated 18-8-75 are hereby republished for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 15th September, 1975.

The Salaries and Allowances of Members of Parliament (Amendment) Act, 1975

AN

ACT

further to amend the Salaries and Allowances of Members of Parliament Act, 1954.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. **Short title.** — This Act may be called the Salaries and Allowances of Members of Parliament (Amendment) Act, 1975.

2. **Amendment of section 8.** — In section 8 of the Salaries and Allowances of Members of Parliament Act, 1954 (hereinafter referred to as the principal Act), for the words "and postal facilities", the words "postal, water, electricity, constituency and secretarial facilities, or such amount in cash in lieu of all or any of such facilities" shall be substituted.

30 of 1954

3. **Amendment of section 9.** — In section 9 of the principal Act, in sub-section (3), for clause (f), the following clause shall be substituted, namely:—

"(f) medical, housing, telephone, postal, water, electricity, constituency and secretarial facilities mentioned in section 8 and the amount to be paid in cash in lieu of all or any of such facilities; and".

The Cigarettes (Regulation of Production, Supply and Distribution) Act, 1975

AN

ACT

to provide for certain restrictions in relation to trade and commerce in, and production, supply and distribution of, cigarettes and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.** — (1) This Act may be called the Cigarettes (Regulation of Production, Supply and Distribution) Act, 1975.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. **Definitions.** — In this Act, unless the context otherwise requires,—

(a) "advertisement" includes any notice, circular and other document and also includes any visible representation made by means of any light, sound, smoke or gas;

(b) "cigarette" includes—

(i) any roll of tobacco wrapped in paper or in any other substance not containing tobacco,

(ii) any roll of tobacco wrapped in any substance containing tobacco, which, by reason of its appearance, the type of tobacco used in the filler, or its packaging and labelling is likely to be offered to, or purchased by, consumers as cigarette,

but does not include beedi, cheroot and cigar;

(c) "distribution" includes distribution by way of samples, whether free or otherwise;

(d) "export", with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

(e) "foreign language" means a language which is neither an Indian language nor the English language;

(f) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(g) "Indian language" means a language specified in the Eighth Schedule to the Constitution, and includes any dialect of such language;

(h) "label" means any written, marked, stamped, printed or graphic matter, affixed to, or appearing upon, any package;

(i) "package" includes a box, carton, tin or other container;

(j) "prescribed" means prescribed by rules made under this Act;

(k) "production", with its grammatical variations and cognate expressions, includes—

(i) packing, labelling, re-labelling, of containers,

(ii) re-packing from bulk packages to retail packages, and

(iii) the adoption of any other method to render the product marketable;

(l) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another, whether for cash or on credit, or by way of exchange, and whether wholesale or retail, and includes an agreement for sale, an offer for sale and exposure for sale;

(m) "specified warning" means the following warning, namely, "Cigarette smoking is injurious to health".

3. Restrictions on trade and commerce in, and production, supply and distribution of, cigarettes. —

(1) No person shall, directly or indirectly, produce, supply or distribute cigarettes unless every package of cigarettes produced, supplied or distributed by him bears thereon, or on its label, the specified warning.

(2) No person shall carry on trade or commerce in cigarettes unless every package of cigarettes distributed, sold or supplied by him bears thereon, or on its label, the specified warning.

(3) No person shall import cigarettes for distribution or supply for a valuable consideration or for sale unless every package of cigarettes so imported by him bears thereon, or on its label, the specified warning.

(4) The specified warning shall appear on not less than one of the largest panels of the package in which cigarettes have been packed for distribution, sale or supply for a valuable consideration.

4. Manner in which specified warning shall be made. — (1) The specified warning on a package of cigarette shall be —

(a) legible and prominent;

(b) conspicuous as to size and colour;

(c) in such style or type of lettering as to be boldly and clearly presented in distinct contrast to the other type, lettering or graphic material used on the package or its label and shall be printed, painted or inscribed on the package in a colour which contrasts conspicuously with the background of the package or its label.

(2) Every package containing cigarettes shall be so packed as to ensure that the specified warning appearing thereon, or on its label, is, before the package is opened, visible to the consumer.

5. Restrictions on advertisements of cigarettes. —

(1) No person shall advertise for the distribution, sale or supply of cigarettes, and no person shall take part in the publication of any such advertisement, unless the specified warning is included in such advertisement.

(2) Every specified warning included in an advertisement shall be conspicuous, legible and prominent.

(3) No person shall, whether directly or indirectly, import, for the purpose of carrying on any trade or commerce in cigarettes, any document, article or thing, containing any advertisement which violates the provisions contained in sub-section (1) or sub-section (2).

6. Language in which the specified warning shall be expressed. — (1) Where the language used on a package containing cigarettes or on its label or in any advertisement relating to such package is —

(a) English, the specified warning shall be expressed in the English language;

(b) any Indian language or languages, the specified warning shall be expressed in such Indian language or languages;

(c) both English and one or more Indian languages, the specified warning shall be expressed in English as well as in such Indian language or languages;

(d) partly English and partly any Indian language or languages, the specified warning shall be expressed in the English language as well as in such Indian language or languages;

(e) any foreign language, the specified warning shall be expressed in the English language;

(f) partly any foreign language and partly English or any Indian language or languages, the specified warning shall be expressed in the English language as well as in such Indian language or languages.

(2) No package of cigarettes or its label or any advertisement relating thereto shall contain any matter or statement which is inconsistent with, or detracts from, the specified warning.

7. Size of letters. — No warning shall be deemed to be in accordance with the provisions of this Act if the height of each letter used in such warning is less than three millimetres.

8. Power of entry and search. — (1) Any police officer, not below the rank of a sub-inspector, may, if he has any reason to suspect that any provision of this Act has been, or is being, contravened, enter and search, at any reasonable time, any factory, building, business premises or any other place where any trade or commerce in cigarettes is carried on or cigarettes are produced, supplied or distributed.

(2) The provisions of the Code of Criminal Procedure, 1973, shall apply to 2 of 1974. every search and seizure made under this Act.

9. Power to seize. — (1) If any police officer, not below the rank of a sub-inspector, has any reason to believe that, in respect of any package of cigarettes, the provisions of this Act have been, or are being, contravened, he may seize such package.

(2) No package of cigarettes seized under sub-section (1) shall be retained by any police officer for a period exceeding ninety days from the date of the seizure unless the approval of the District Judge, within the local limits of whose jurisdiction such seizure has been made, has been obtained for such retention.

10. Confiscation of packages. — Any package of cigarettes, in respect of which any provision of this Act has been or is being contravened, shall be liable to confiscation:

Provided that, where it is established to the satisfaction of the court adjudging the confiscation that

the person in whose possession, power or control any such package of cigarettes is found is not responsible for the contravention of the provisions of this Act, the court may, instead of making an order for the confiscation of such package, make such other order authorised by this Act against the person guilty of the breach of the provisions of this Act as it may think fit.

11. Power to give option to pay costs in lieu of confiscation.—(1) Whenever any confiscation is authorised by this Act, the court adjudging it may, subject to such conditions as may be specified in the order adjudging the confiscation, give to the owner thereof an option to pay, in lieu of confiscation, such costs, not exceeding the value of the package in respect of which confiscation is authorised, as the court thinks fit.

(2) On payment of the costs ordered by the court, the seized packages shall be returned to the person from whom they were seized on condition that such person shall, before making any distribution, sale or supply of such packages, get the specified warning incorporated on each such package or on its label.

12. Liability to penalty.—Any person who carries on any trade or commerce in, or who produces, supplies or distributes, cigarettes, shall, if any package of such cigarettes does not contain the specified warning, be liable to pay a penalty not exceeding five times the value of the package of cigarettes or one thousand rupees, whichever is more, whether or not such package of cigarettes has been confiscated or is available for confiscation.

13. Confiscation or penalty not to interfere with other punishments.—No confiscation made, costs ordered to be paid or penalty imposed under this Act shall prevent the infliction of any punishment to which the person affected thereby is liable under the provisions of this Act or under any other law.

14. Adjudication.—Any confiscation may be adjudged, costs may be ordered to be paid or penalty may be imposed,—

(a) without any limit, by the principal civil court of original jurisdiction within the local limits of whose jurisdiction such confiscation has been made, costs have been ordered to be paid, or penalty has been imposed, as the case may be;

(b) subject to such limits as may be specified by the Central Government in this behalf, by such other court, not below a civil court having pecuniary jurisdiction exceeding rupees five thousand, as the Central Government may, by notification in the Official Gazette, authorise in this behalf.

15. Giving of opportunity to the owner of seized packages.—(1) No order adjudging confiscation or directing payment of costs or imposing penalty shall be made unless the owner of the package of cigarettes has been given a notice in writing informing him of the grounds on which it is proposed to confiscate such package, and giving him a reasonable opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the confiscation or imposition of penalty mentioned therein, and, if he so desires, of being heard in the matter:

Provided that, where no such notice is given within a period of ninety days from the date of the seizure

of the package of cigarettes, such package shall be returned, after the expiry of that period, to the person from whose possession it was seized.

(2) Save as otherwise provided in sub-section (1), the provisions of the Code of Civil Procedure, 1908, shall, as far as they may be, apply to every proceeding referred to in sub-section (1).

16. Appeal.—(1) Any person, aggrieved by any decision of the court adjudging a confiscation, or ordering the payment of costs or imposing a penalty, may prefer an appeal to the court to which an appeal lies from the decision of such court.

(2) The appellate court may, after giving to the appellant an opportunity of being heard, pass such order as it thinks fit confirming, modifying or reversing the decision or order appealed against or may send back the case with such directions as it may think fit for a fresh decision or adjudication, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value shall not be made under this section unless the appellant has had an opportunity of making a representation and, if he so desires, of being heard in his defence.

(3) No further appeal shall lie against the order of the court of appeal.

17. Penalty.—Any person who,—

(a) sells, or distributes or supplies in the course of any trade or commerce, any package of cigarettes which does not contain, either on the package or on its label, the specified warning,

(b) produces, or supplies or distributes in the course of any trade or commerce, any package of cigarettes which does not contain, either on the package or on its label, the specified warning,

(c) advertises, or takes part in the advertisement of, cigarettes if such advertisement does not include the specified warning,

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

18. Offences by companies.—(1) Where an offence under this Act has been committed by a company, every person, who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on

the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be proceeded against and punished accordingly.

Explanation. — For the purposes of this section, —

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

19. Offences to be cognizable and bailable. — (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under this Act shall be bailable. 2 of 1974.

(2) For the avoidance of doubts, it is hereby declared that every offence punishable under this Act shall be cognizable.

20. Protection of action taken in good faith. — No suit, prosecution or other legal proceeding shall lie against the Central Government or any State Government or any officer of the Central Government or any State Government for anything which is in good faith done or intended to be done under this Act.

21. Power to make rules. — (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: —

(a) the manner in which the seizure of any package of cigarettes shall be made and the manner in which seizure list shall be prepared and delivered to the person from whose custody any package of cigarettes has been seized;

(b) procedure for the refund of any penalty imposed under this Act;

(c) any other matter which is required to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

22. Act not to apply to cigarettes which are exported. — Nothing contained in this Act shall apply to any cigarette or package of cigarettes which is exported:

Provided that nothing in this section shall be deemed to authorise the export of any package of

cigarettes, not containing the specified warning to any country if the law in force in that country requires that the same or similar warning shall be specified on each package of cigarettes.

Explanation. — For the purposes of this section, any cigarette or package of cigarettes shall be deemed to be exported, if the necessary steps for export have already been taken notwithstanding that the actual export has not taken place.

The National Cadet Corps (Amendment) Act, 1975

AN

ACT

further to amend the National Cadet Corps Act, 1948.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows: —

1. Short title. — This Act may be called the National Cadet Corps (Amendment) Act, 1975.

2. Amendment of section 12. — In section 12 of the National Cadet Corps Act, 1948 (hereinafter referred to as the principal Act), — 31 of 1948.

(a) in sub-section (1), for clause (i), the following clause shall be substituted, namely: —

"(i) three Members of Parliament of whom two shall be elected by the House of the People and one by the Council of States.";

(b) after sub-section (1), the following sub-section shall be inserted, namely: —

"(1A) A member elected under clause (i) of sub-section (1) shall hold office for a period of one year from the date of his election or until he ceases to be a Member of the House which elected him, whichever is earlier."

3. Amendment of section 13. — In section 13 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely: —

"(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

Notification

LD/1408/75

The following Central Bill which was recently passed by the Parliament and assented to by the

President of India on 31-7-1975 and published in the Gazette of India Extraordinary, Part II, Section I dated 1-8-1975 is hereby republished for general information of the public.

M. S. Borkar, Under Secretary (Law).
Panaji, 24th September, 1975.

The Finance (Amendment) Act, 1975

(As passed by the Parliament)

(Act No. 34 of 1975)

AN
ACT

to amend the Finance Act, 1975.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Finance (Amendment) Act, 1975.

2. *Amendment of Section 2.*—In section 2 of the Finance Act, 1975 (hereinafter referred to as the principal Act), in sub-section (7), for the words "Six thousand rupees", wherever they occur, the words "eight thousand rupees" shall be substituted, and shall be deemed to have been substituted with effect from the 1st day of April, 1975.

3. *Amendment of the First Schedule.*—In the First Schedule to the Principal Act, for Paragraph A of Part III, the following Paragraph shall be substituted, and shall be deemed to have been substituted with effect from the 1st day of April, 1975, namely:—

"PARAGRAPH A Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|---|
| (1) Where the total income does not exceed Rs. 8,000; | Nil; |
| (2) Where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000; | 17 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) Where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000; | Rs. 1,190 plus 20 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (4) Where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000; | Rs. 2,190 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |

(5) Where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000;

(6) Where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000;

(7) Where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000;

(8) Where the total income exceeds Rs. 70,000.

Rs. 3,690 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;

Rs. 5,690 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;

Rs. 15,690 plus 60 per cent. of the amount by which the total income exceeds Rs. 50,000;

Rs. 27,690 plus 70 per cent. of the amount by which the total income exceeds Rs. 70,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous years has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1976 exceeds Rs. 8,000,—

Rates of income-tax

- | | |
|---|--|
| (1) Where the total income does not exceed Rs. 8,000; | Nil; |
| (2) Where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000; | 20 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) Where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000; | Rs. 1,400 plus 30 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (4) Where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000; | Rs. 2,900 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) Where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000; | Rs. 4,900 plus 50 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) Where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000; | Rs. 7,400 plus 60 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (7) Where the total income exceeds Rs. 50,000. | Rs. 19,400 plus 70 per cent. of the amount by which the total income exceeds Rs. 50,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph

shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax".

4. *Special provision in relation to advance tax payable during the financial year 1975-76.* — Notwithstanding the amendments made by this Act to the principal Act, where, in the case of an assessee, an order has been made by the income-tax Officer under section 210 of the Income-tax Act, 1961 and in pursuance thereof a notice of demand for payment of advance tax during the financial year commencing on the 1st day of April, 1975 has been issued by the Income-tax Officer before the commencement of this Act, —

43 of 1961

(i) the validity of such order or notice shall not be called in question merely on the ground that

the rate or rates for the purposes of computing the advance tax have been verified by this Act;

(ii) every such order and notice of demand shall have effect as if the amount of advance tax specified therein had been substituted by the amount of advance tax computed in accordance with the rate or rates as so verified; and

(iii) the excess amount, if any paid by the assessee in an instalment due on the 15th day of June, 1975 may be adjusted against the amount payable in the instalment due on the 15th day of September, 1975.

Explanation. — All words and expressions used in this section which are defined in the Income-tax Act, 1961 shall have the meanings, respectively, assigned to them in that Act.